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**ENGROSSED HOUSE BILL 2084**

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**State of Washington 64th Legislature 2015 Regular Session**

**By** Representative Hunter

AN ACT Relating to imposing fines, withholding taxes, and other measures to encourage local jurisdictions to timely file state-required reports; and adding a new section to chapter 43.09 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec.**  A new section is added to chapter 43.09 RCW to read as follows:

(1) By October 1, 2015, and by October 1st of every year thereafter, the state auditor must notify the state and county treasurers of any special purpose districts that have not timely filed the annual financial report required under RCW 43.09.230 for the current year. If a special purpose district submits the report after the state auditor has notified the state and county treasurers, the state auditor, within thirty days, must notify treasurers that the district is compliant.

(2) Beginning with distributions made in October, the state treasurer may not distribute any local sales and use taxes imposed by the special purpose district to the district until the state treasurer is notified that the district is compliant as provided in subsection (1) of this section. The state treasurer must remit all withheld funds; however, the distribution may not include interest.

(3) Beginning with distributions made in October, county treasurers may not distribute any regular property taxes imposed by the special purpose district, or any other charges that the county collects on behalf of the district, to the district until the county treasurer is notified that the district is compliant as provided in subsection (1) of this section. A county treasurer must remit all withheld funds; however, the distribution may not include interest.

(4) For the purpose of this section, "special purpose district" means cemetery districts, metropolitan park districts, water-sewer districts, fire protection districts, port districts, public utility districts, county park and recreation service areas, park and recreation districts, flood control zone districts, diking districts, drainage improvement districts, solid waste collection districts, mosquito districts, and transportation benefit areas.

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